

IN THE UNITED STATES DISTRICT COURT
DISTRICT OF UTAH, CENTRAL DIVISION

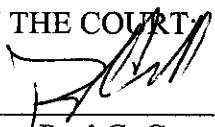
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U.S. DISTRICT COURT
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UNITED STATES OF AMERICA, : Case No. 2:05CV1058 PGC
Petitioner, :
v. : **ORDER ADOPTING REPORT AND**
: **RECOMMENDATION**
ALEX PARSINIA, President : District Judge Paul G. Cassell
of Creative Telecom Inc., : Magistrate Judge David O. Nuffer
Respondent.

The United States of America filed a petition to enforce its September 9, 2005 IRS Summons ("the Summons") pursuant to 26 U.S.C. §§ 7402(b) and 7604(a). The court issued an Order to Show Cause on January 3, 2006, which referred this matter to the Magistrate Judge under 28 U.S.C. § 636(b)(3) and directed him to hear the evidence and make a written recommendation to the court for proper disposition. United States v. Jones, 581 F.2d 816, 817 (10th Cir. 1978) (referring IRS summons enforcement to magistrate judge under 28 U.S.C. § 636(b)(3)). After reviewing the record de novo, the court adopts the Magistrate Judge's Report and Recommendation and find that Respondent has failed to show cause why he should not be compelled to comply with the Summons. Consequently, the court orders Respondent to provide the information required by the Summons on or before March 27, 2006 to the IRS, which is located at 50 South 200 East, Salt Lake City, Utah 84111.

DATED this 17th day of March 2006.

BY THE COURT


Judge Paul G. Cassell
United States District Court Judge

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that I am an employee of the United States Attorney's Office for the District of Utah, and that a copy of the foregoing Order Adopting Report and Recommendation was mailed, postage prepaid, this 16th day of March, 2006 to the following:

Alex Parsinia
1890 S. 3850 W.
Salt Lake City, UT 84104

Michael Deamer, Esq.
139 East South Temple, Ste. 330
Salt Lake City, UT 84111

A handwritten signature in black ink, appearing to be "Michael Deamer", with a long horizontal line extending to the left.